

17th May 1954]

(2) AMENDMENTS TO THE MADRAS GENERAL SALES TAX (TURNOVER AND ASSESSMENT) RULES, 1939.

* THE HON. SRI M. A. MANICKAVELU NAICKER :—

“ Sir, I thank you for making this change. I beg to move—
‘ That the following draft amendments to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939 (published with Revenue Department Notification No. 818, dated the 12th September 1939, at pages 1-5 of the Extraordinary issue of the Fort St. George Gazette, dated the 15th September 1939, as subsequently amended), which it is proposed to make in exercise of the powers conferred by section 3, sub-sections (4) and (5), of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), be approved.’

All the amendments except amendment (2) relating to insertion of sub-rule (9-a) in rule 5-A, shall be deemed to have come into force on the 1st April 1953.

DRAFT AMENDMENTS.

In the said rules—

(1) *in sub-rule (1) of rule 5-A, after the first proviso, the following provisos shall be added, namely :—*

“ Provided also that in the case of a non-resident dealer such application for the year 1953-54 shall be made not later than 15th June 1954 :

Provided further that dealers already registered shall, for the year 1953-54, furnish to the concerned registering authority not later than the 15th June 1954, the following information, namely :—

(a) the States from which goods have been purchased, and (b) the States to which goods have been sold ;

and thereafter send a report to the registering authority about purchases or sales from States not already specified, within thirty days of such purchases or sales.” ;

(2) *In rule 5-A of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, after sub-rule (9), the following shall be inserted as sub-rule (9-A), namely :—*

“ (9-A) When a registered dealer changes any place of his business, he shall intimate the fact to the registering authority within thirty days of such change and get his certificate of registration duly amended.”

[Sri M. A. Manickavelu Naicker] [17th May 1954]

(3) *after rule 13, the following shall be inserted as rules 13-A and 13-B, namely :—*

“ 13-A. In the case of a dealer residing outside the State (hereinafter referred to as a non-resident dealer) the provisions of these rules shall apply subject to the following modifications and additions, namely :—

- (1) Rules 6 to 13 shall not apply to non-resident dealers but the provisions of the following sub-rules shall apply.*
- (2) For the purpose of these rules, the aggregate turnover of all the sales within this State shall be the turnover of the business of the non-resident dealer.*
- (3) For the purpose of registration under Section 8-A of the Act, for the year 1953-54, the application for registration shall be submitted not later than the 15th June 1954.*
- (4) Every non-resident dealer shall submit so as to reach the assessing authority on or before the 25th day of the month succeeding the quarter ending 30th June, 30th September, 31st December or 31st March, as the case may be, a return in Form A-3A showing the gross and net turnover for the preceding quarter. Along with the return, he shall send a crossed cheque, demand draft or crossed postal order in favour of the assessing authority for the full amount of the tax or taxes payable under sections 3, 5 or 8-B (2), or under any notification issued under section 6 (1). He shall also submit along with the return of the declaration/s from the purchaser/s prescribed under rule 13-B :*

Provided that the returns in Form A-3A for the quarter ending 30th June, 30th September and 31st December, 1953 with the tax or tax due shall be submitted on or before the 15th June 1954.

- (5) The return so submitted shall, subject to the provisions of sub-rule (6), be provisionally accepted.*
- (6) If no return is submitted in respect of any quarter before the 25th day of the month succeeding the quarter or if the return is submitted without a crossed cheque, demand draft or cross postall order for the full amount of tax or taxes payable or if the declaration/s from the purchaser/s prescribed under rule 13-B are not submitted or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary and after giving the dealer an*

17th May 1954] [Sri M. A. Manickavelu Naicker]

opportunity or proving the correctness and completeness of his return, where one has been submitted, determine the turnover to the best of his judgment and provisionally assess the tax or taxes payable for the quarter and shall serve upon the non-resident dealer a notice in Form B-1 and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

- (7) After the close of the year in which the provisional assessment as laid down in sub-rule (6) has been made, the assessing authority shall, after such scrutiny of the accounts and after such enquiry as he considers necessary, satisfy himself that the returns filed are correct and complete and finally assess under a single order, on the basis of the returns, the tax or taxes payable for the preceding year under any of the sections 3, 5 or 8-B (2) or under any notifications issued under Section 6 (1) :

Provided that if no return or returns have been submitted by the dealer as required by sub-rule (4) or if any return or returns submitted by him appear to the assessing authority to be incorrect or incomplete the assessing authority shall issue a notice to the dealer calling upon him to produce his accounts and prove the correctness and completeness of his return at a time and place to be specified in the notice and thereafter determine the turnover to the best of his judgment and finally assess under a single order the tax or taxes payable for the preceding year under sections 3, 5 or 8-B (2) or under any notifications issued under section 6 (1).

- (8) If the final assessment made under sub-rule (7) is greater than the provisional assessment made under sub-rule (5) or (6), the assessing authority shall serve upon the dealer a notice in Form 'B' and the dealer shall pay the sum demanded at the time and in the manner specified in the notice. If the final assessment is lower than the provisional assessment, he shall serve upon the dealer a notice in Form 'C'."

"13-B. Every dealer in this State who buys goods from any non-resident dealer for the purpose of consumption shall furnish in quadruplicate a declaration in Form A-10 in respect of each such purchase, retain one copy of such declaration and send within seven days of acceptance of the purchase one copy to the assessing authority having jurisdiction over the place of business of the dealer and the remaining two copies to the non-resident seller." ;

[Sri M. A. Manickavelu Naicker] [17th May 1954]

(4) for Form A, the following form shall be substituted,
namely :—

" FORM A.

Return of turnover.

[See rule 11 (1).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the year ending the
31st March 19 :—

(1) Name(s) and postal address(es) of dealer(s).	(2) Place or places of business.	(3) Nature of business (nature of goods bought or sold).	(4) Rate or rates at which he collected the tax or taxes.	(5) Amount of gross turn over.	(6-a) Turnover and description of each class of goods exempted from tax.	(6 a-1) Turnover and description of goods bought from non-resident dealers.
(6 a-2) Turnover and description of goods sold to non-resident dealers and actually delivered outside the State.		[6 (b)] Turnover and description of goods in respect of which a rebate of one-half of the tax levied is allowed under section 7.	(7) Discount allowed.	(8) Amount refunded in respect of articles returned by customers.	(9) Turnover of accommodation sales.	(10) Net turnover liable to tax.
						(11) Amount actually collected by way of tax or taxes.

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the year ending the 31st March 19 .

Place

Date

Signature of dealer(s).

NOTE.—(1) Give the turnover of the immediately preceding financial year.

(2) In column (2), note the addresses of the headquarters and all the branches of the business to which the return relates.

(3) The turnover of each class of goods for which exemption is claimed should be specified separately in column [6 (a)].

(4) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of the vertical columns should be shown in the last line.

(5) The names and addresses of non-resident dealers to be specified separately in columns [6 (a-1)] and [6 (a-2)].":

(5) for Form A-3, the following form shall be substituted, namely :—

[See *rule* 13 (2).]

Sir,

Statement.

(6-a-2)	Turnover and description of goods sold to non-resident dealers and actually delivered outside the State.	(1)	Name(s) and postal address(es) of dealer(s).
(6-b)	Turnover and description of goods in respect of which a rebate of one half of the tax levied is allowed under section 7.	(2)	Place or places of business.
(7)	Discount allowed.	(3)	Nature of business (nature of goods bought or sold).
(8)	Amount refunded in respect of articles returned by customers.	(4)	Rate or rates at which he collected the tax or taxes.
(9)	Turnover of accommodation sales.	(5)	Amount of gross turnover.
(10)	Net turnover liable to the tax.	(6-a)	Turnover and description of each class of goods exempt from the tax.
(11)	Amount actually collected by way of tax or taxes.	(6-a-1)	Turnover and description of goods bought from non-resident dealers.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month of ____.

Date _____

Signature of dealer(s).

NOTE.—(1) In column (2) note the addresses of the headquarters and of all the branches of business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6-a).

(3) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

(4) *The names and addresses of non-resident dealers to be specified separately in column [6 (a-1)] and [6 (a-2)].*"

[Sri M. A. Manickavelu Naicker] [17th May 1954]

(6) after Form A-3, the following shall be inserted as Form A-3A, namely :—

“ FORM A-3A.

Return of turnover.

[See rule 13-A (4).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the quarter ending —.

Statement.

- Column 1. Name(s) and postal address(es) of dealer(s).
 „ 2. Place or places of business.
 „ 3. Nature of business (nature of goods bought or sold).
 „ 4. Rate or rates at which he collected the tax or taxes.
 „ 5. Amount of gross turnover.
 „ 6-a. Turnover and description of each class of goods exempt from tax.
 „ 6-b. Turnover and description of each class of goods sold through agents.
 „ 7. Discount allowed.
 „ 8. Amount refunded in respect of articles returned by customers.
 „ 9. Turnover of accommodation sales.
 „ 10. Net turnover liable to tax.
 „ 11. Amount actually collected by way of tax or taxes.
 „ 12. S. No.(s) and date(s) of declarations obtained from the purchaser(s).
 „ 13. Remarks.

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending

Place

Date

Signature of dealer(s).

NOTE.—(1) In column (2) note the addresses of the headquarters and of all the branches of the business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6-a).

(3) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

(4) A crossed cheque, demand draft or a crossed postal order for the amount drawn in favour of the assessing authority should accompany this form.

(5) Copies of declarations obtained from the purchasers should accompany this form.”;

(7) in Form A-6, items 3 and 4 shall be renumbered as items 4 and 5 respectively and after item 2, the following shall be inserted as item 3, namely :—

“ 3. (a) I/We purchase goods from dealers in the States mentioned below :—

(b) I/We sell goods to dealers in the States mentioned below :—

(8) in Form A-7, items 3 and 4 shall be renumbered as items 4 and 5 respectively and after item 2, the following shall be inserted as item 3, namely :—

“ 3. (a) I/We purchase goods from dealers in the States mentioned below :—

(b) I/We shall sell goods to dealers in the States mentioned below :—

17th May 1954] [Sri M. A. Manickavelu Naicker]

(9) after Form A-9, the following shall be inserted as Form A-10 :—

“ Form A (10).

(See rule 13-B.)

GOVERNMENT OF MADRAS.

(To be used at the time of making purchases from sellers outside the State.)

Issued to holder of Registration Certificate No. , Book No.
Serial No. , to

Certified that the goods , dated , ordered for in our purchase order
No. , purchased from you as per
bill/cash memo. stated below * supplied under your chalan No. ,
dated are for

* resale

use in manufacture of goods for sale

use in the execution of contracts

packing of goods for resale

and are covered by my/our registration certificate No. , dated
Tax Act. , issued to me/us under section 8-A (1) of the Madras General Sales

* Particulars of Bill/Cash memo.

Date.

No.

Amount
RS. A. P.

(Name of the purchasing
dealer in full.)

(Signature and status of the person signing
the declaration.)

Date.

* Strike out whichever is not applicable.

N.B.—This declaration is to be signed by the proprietor of the business, if an individual; by a partner in the case of partnership firm; by a director or a Secretary in the case of limited company; or by an employee duly authorized in writing by one of the foregoing.”

(10) in Forms B and C, in the heading, for the brackets, words and figures “ [See rules 12, 13 (7) and 15 (6) ”, the brackets, words and figures “ [See rules 12, 13 (7), 13-A (8) and 15 (6)] ” shall be substituted;

(11) (i) in Form B-1 in the heading for the brackets, words and figures “ [See rules 13 (4) and 15 (4)] ”, the brackets, words and figures “ [See rules 13 (4), 13-A (6) and 15 (4)] ” shall be substituted;

(ii) in Forms B, B-1 and B-2, after the words “ by remittance into the Government treasury at . . . or ” the following shall be substituted, namely :—

“ by demand draft or crossed postal order . . . or. ”

“ Sir, in moving the motion, I may make the following statement :—

‘ Except amendment No. 2 inserting new sub-rule (9-A) in rule 5-A requiring that a registered dealer who changes his place of business shall intimate the fact to the registering authority within thirty days of such change and get his certificate of registration duly amended, the other amendments relate to inter-State transactions.

[Sri M. A. Manickavelu Naicker] [17th May 1954]

In its judgment, dated 1st April 1953, in "*State of Bombay versus United Motors (India), Limited*," the Supreme Court has held that, in respect of inter-State transactions, only the State where the goods are delivered and consumed will be competent to levy sales tax. This judgment has brought certain categories of inter-State transactions within the taxing powers of State Governments. The question how the hardship and inconvenience likely to be caused to the trades by such taxation could be alleviated was discussed by a Committee of officials representing the Central and State Governments. Pending a permanent solution to the problem, the Committee suggested certain interim arrangements. This Government generally accepted these arrangements. They also decided to levy sales tax on inter-State transactions with retrospective effect from 1st April 1953, the date of the Supreme Court judgment. Draft amendments Nos. (1) and (3) to (11) are intended to give effect to these decisions.

Amendment No. 1.—This amendment seeks to insert two new provisos to rule 5-A, requiring non-resident dealers, i.e., dealers residing outside the State (1) to present applications for registration for the year 1953-54 not later than 15th June 1954 and (2) in case they are already registered, to furnish, not later than 15th June 1954, information regarding the States from which goods have been purchased and the States to which goods have been sold, and thereafter to send a report to the registering authority about purchases or sales from States not already specified within 30 days of such purchases or sales.

Amendment No. 3.—This amendment seeks to insert new rules 13-A and 13-B; Rule 13-A makes rules 6 to 13 inapplicable to non-resident dealers and also provides, among other administrative matters, that the aggregate turnover of all the sales of a non-resident dealer within this State shall be his turnover for the purpose of the Turnover and Assessment Rules, that every non-resident dealer shall submit a return every quarter showing the gross and net turnover for the preceding quarter, that along with each quarterly return he shall send a crossed cheque, demand draft or crossed postal order in favour of the assessing authority for the full amount of the tax due and that he shall submit the returns for the quarters ending 30th June 1953, 30th September 1953 and 31st December 1953, with the tax due, on or before 15th June 1954. Rule 13-B provides that every dealer in this State, who buys goods from any non-resident dealer for the purpose of consumption, shall furnish a declaration, in quadruplicate, containing a description of the goods purchased and what is intended to be done with them.

Amendments Nos. 4 and 5.—These amendments seeks to substitute new Forms A and A-3, for the existing ones, as a consequence of the levy of sales tax on inter-State transactions.

17th May 1954] [Sri M. A. Manickavelu Naicker]

Amendments Nos. 6 and 9.—These amendments seek to insert new Forms A-3 A and A-10, as a consequence of the levy of sales tax on inter-State transactions.

Amendments Nos. 7, 8, 10 and 11.—These amendments seek to introduce certain modifications to Forms A-6, A-7, B, B-1, B-2 and C as a consequence of the levy of sales tax on inter-State transactions.

“Sir, the amendments have already been circulated.”

MR. SPEAKER:—“There are amendments to the Government Motion. Let the hon. Member Sri Palanisami move his amendments.”

SRI N. K. PALANISAMI:—“Sir, I move—

‘that in paragraph (4), in the *Proviso*, for the words “for the quarter ending 30th June . . . 1954”; substitute the words “shall be submitted at the end of every year”
and

‘that in paragraph (6), after the words “specified in the notice” occurring at the end of the paragraph, add the words “and if the name of the non-resident dealer proved to be false, the resident is not responsible, hence no action will be taken against the resident dealer”.’”

SRI S. RAMALINGAM:—“I second the amendments, Sir.”

MR. SPEAKER:—“The motion and the amendments are before the House for discussion.”

SRI N. K. PALANISAMI:—“கனம் சபாநாயகர் அவர்களே, இப் 9-20 பொழுது கொண்டுவரப்பட்டுள்ள மசோதாவானது சிறிய குழந்தைகள் மனதைக் குழப்பிக் கொண்டிருப்பதைப்போல் ஒரு குழப்பமான நிலையில் கொண்டுவரப்பட்டுள்ளது.” a.m.

MR. SPEAKER:—“Order, order! There is too much noise in the House.”

SRI N. K. PALANISAMI:—“கடந்த ஒரு வருஷகாலமாக இது விஷயமாக பத்திரிகையில் அடிக்கடி சர்ச்சை நடந்திருக்கிறது. முன்பு இங்கிருந்து வெளி மாகாணத்திற்கு அனுப்பக்கூடிய பொருள்களுக்கு எந்த விதமான வரியும் கிடையாது. 1950-ஆம் வருஷத்தில் இந்தச் சட்டம் வந்ததற்குப் பிறகு கூட இம்மாதிரியான வரி வரங்கிக்கொண்டுதான் இருந்தார்கள். போன வருஷத்தில் பம்பாயில் எலக்டிரிக் மோட்டார்கள் வாங்கப்பட்டு வெளி மாகாணங்களுக்கும், நம் மாகாணத்திற்கும் பார்சலாக அனுப்ப ஏற்பாடு செய்யப்பட்டபோது நம் மாகாண சர்க்கார், அவ்வாறு பார்சல்கள் வரி இல்லாமல் வரக்கூடாது என்று உத்திரவு போடுவதற்கு முன்பாகவே டைல் செய்து அதன்பயனாக ஒரு பெரிய குழப்பம் ஏற்பட்டது. சென்ற நவம்பரில் இதற்கு என்ன வழிவகை செய்வது என்ற முறையில் யோசிப்பதற்காக நிதி மந்திரிகள் மகாநாடு நடந்தது. துரதிஷ்டவசமாக மந்திரிகள் அங்கு சென்று எந்தெந்த முறையில் என்னென்ன நடவடிக்கைகள் எடுத்தார்கள் என்பது இதுவரையிலும் நமக்குத் தெரியாது. ஆனால் அதைப்பற்றி தெரியவேண்டிய அவசியம் நமக்கிருக்கிறது. அவர்கள் இதைச்சொல்ல கடமைப்பட்டிருந்தாலும் இன்னின்ன நடவடிக்கைகள் எடுத்தார்கள் என்பதைப்பற்றி இதுவரையிலும் நமக்கு எந்தவிதமான தகவலும் கொடுக்கா

[Sri N. K. Palanisami]

[17th May 1954]

திருப்பது வருந்ததக்க விஷயமேயாகும். மேலும் நமது மாகாணமானது பற்றுக்குறைப் பிரதேசம். நம் மாகாணத்திலிருந்து வெளி மாகாணங்களுக்கு அனுப்பும் பொருள்கள் பெரும்பாலும் நிலக்கடலையும், கடலை எண்ணெயுமேயாகும். நம் தேசத்திலிருந்து வெளி மாகாணங்களுக்கு ஓரளவு ஏற்று மதியாகும் பொருள்கள் வெங்காயமும், மிளகாயும், ஆனால் யந்திரங்கள் போன்ற பொருள்கள் வெளியூர்களிலிருந்தும், பம்பாய் மாகாணத்திலிருந்தும் வாங்கிக் கொண்டிருக்கிறோம். அம்மாதிரி வாங்கிக் கொண்டிருப்பதால்தான் நம் மாகாணம் இம்மாதிரி பற்றுக்குறைப் பொருளாதாரத்தில் கஷ்டப்படுகிறது. ஆகவேதான் பல வரிகள் போடவேண்டுமென்ற நிர்ப்பந்தம் ஏற்படுகிறது. அதுமட்டும் அல்ல ; வெளி மாகாணங்களுக்கும் நம் மாகாணத்திற்கும் இடையே நடக்கும் வியாபாரமுறையிலும் ஒரு பெரிய மந்தம் ஏற்பட்டிருக்கிறது. மேலும் மற்ற மாகாணங்களிலும் வியாபாரிகள் ஒழுங்காக நடத்துக்கொள்வதில்லை. அதனால் இங்கு இருக்கக்கூடிய வியாபாரிகள் பல தவறான முறைகளைக் கையாள சந்தர்ப்பம் ஏற்படுகிறது. இன்று நம் நாட்டில் வியாபாரம் கேள்வியில்லாத முறையில் பல விதத்திலும் நடைபெறுகிறது. அவைகள் யார் பேரிலோ, போலிப் பேர்களை வைத்துக்கொண்டு பல பேர் வியாபாரம் நடத்துகிறார்கள். இம்மாதிரி அநேக வியாபாரிகள் சர்க்காருக்குத் தெரியாமலேயே வியாபாரம் நடத்திக் கொண்டிருப்பது சர்க்காருக்கு நன்றாகத் தெரியும். ஆகையால்தான் இம்மாதிரியான பல பொருள்களுக்கு வரி வசூலிக்கப்பாத நிலைமை ஏற்படுகிறது. மேலும் இங்கு ராயபுரத்தை எடுத்துக்கொண்டால் அங்குள்ள ரேவு கிடங்குக்கு நூற்றுக் கணக்கான பார்சல்கள் வருகின்றன. அதிலே எவ்வளவுக்கு வரி வசூலிக்கப்படுகிறது என்று சர்க்காருக்கு நன்றாகத் தெரியும். 500 பார்சல் வந்தால் 50-க்கு கணக்கு காட்டுவது கூட கடினம். மேலும் 1950 வருஷத்தில் 5 லட்சம் டன் சர்க்கரை வந்ததற்கு சர்க்கார் எத்தனை வரி வசூல் செய்திருக்கிறார்கள் என்பதை அறிய விரும்புகிறேன். ஆகவே நம் மாகாணத்தில் அதற்கு வேண்டிய உண்மையான சோதனை செய்து வரிவிதிக்கப்படுவதில்லை. இதிலிருந்து என்ன தெரிகின்றது என்றால் நம் மாகாணத்திலே பெரிய வியாபாரிகளிடமிருந்து சரியான முறையிலே வரி வாங்கக்கூடிய நிலைமையில் இன்று சர்க்கார் இல்லை என்பது புலப்படுகிறது. சிறு வியாபாரிகள் தான் இந்தவரி கொடுக்க வேண்டுமென்று நிர்ப்பந்திக்கப்படுகிறது. இந்நிலையில் இன்னொரு மாகாணத்திலிருந்து வரும் வியாபாரப் பொருள்களுக்கு வரி விதிக்கப்படவேண்டிய நிர்ப்பந்தம் எப்படி செய்ய முடியும் ? மேலும் அங்கு இருக்கக் கூடிய வியாபாரிதான் பல பிரதேசங்களுக்கு சாமான்கள் அனுப்பப்படுகிறது என்று register செய்துகொள்ளவேண்டும். அப்படிப் பதிவு செய்துவிட்டால் இந்தச் சர்க்கார் என்ன நடவடிக்கை எடுக்கும் என்று சொல்லமுடியாது. சாதாரணமாக நம் மாகாணத்திலே வரி ஒழுங்காக வசூல் செய்ய முடியவில்லை. 7, 8 தரம் போட்டாலும் கூட பிரயோஜனப்படுவதில்லை, வசூல் செய்ய முடியவில்லை. நமது மாகாணத்திற்கு Sales Tax ரொம்ப முக்கியமானது. அதிலே சட்டங்கள் மிகவும் முற்போக்கானது என்றும் சொல்லலாம். அந்தமாதிரி போருவதில் இவ்வளவு கஷ்டமான முறைகிடையாது. அப்படி இருக்கக்கூடிய வரியையும் கொடுக்காவிட்டால் D.C.T.O., A.C.T.O., நடவடிக்கையால் அப்பலேட்டிருபுனல் வரைக்கும் போகவேண்டியிருக்கிறது. அம்மாதிரி அப்பலேட்டிருபுனல் உத்தரவு கொடுத்தே இம்மாதிரியான நிலைமை ஏற்பட்டிருக்கிறது. ஆகையாலே அம்மாதிரியான கணக்குகளை யெல்லாம் அதிகாரிகள் சரியானபடி கவனிக்கவேண்டும். வியாபாரிகள் பல கணக்குப் புஸ்தகங்களை வைத்துக்கொண்டு சர்க்காரை ஏமாற்றுகிறார்கள். அதற்கெல்லாம் சர்க்கார் உடனடியாக நடவடிக்கை எடுக்கவேண்டும்.

“ஒரு மாகாணத்திலிருந்து மற்றொரு மாகாணத்திற்கு சாமான்கள் கொண்டுபோவதாக இருந்தால் அதிகாரிகளின் சம்மதத்தின் பேரில் வியாபாரிகள் அனுப்பவேண்டும்.” அம்மாதிரி அனுப்பும்போது ஒழுங்காக கணக்குவைத்துக் கொள்ளவேண்டும். மேலும் இம்மாதிரி பல சந்தர்ப்பங்களில் வியாபாரிகள் கூரி கொடுப்பதில் அங்கு இருக்கக் கூடிய non-dealer-க்கு நம்பிக்கை இருக்காது. ஏனென்றால் ஒரு மாகாணத்தில்

17th May 1954] [Sri N. K. Palanisami]

இருக்கக்கூடிய வியாபாரிக்கு மற்றொரு மாகாணத்தில் இருக்கக்கூடிய வியாபாரியின் பேரில் அவ்வளவாக நம்பிக்கையிருக்காது. இம்மாதிரியான நிலைமையில் ஏஜண்டுகளை வைத்துக்கொள்ளுகிறார்கள். அவ்வாறு 10 ஆயிரம் ரூபாய்க்கு சரக்கு அனுப்பினால் அங்குள்ள ஏஜண்டு கமிஷனும் கொடுத்துவிட்டு அவனுக்கு அதில் ஒரு பெரும் தொகையையும் செலவுபிக்க வேண்டியிருக்கிறது. பின்னர் அதற்கும் கணக்குகள் வேறு வைத்துக் கொள்ளவேண்டியிருக்கிறது. ஆகவே இம்மாதிரியான கஷ்டங்கள் எல்லாம் இருப்பதால் நேரடியாகக் கொண்டுவந்தால் வரி கொடுக்க வேண்டியவராது என்பதற்காக எந்த மாகாணத்திலிருந்து பொருள்கள் வரவேண்டுமோ அவைகளை இரண்டு மூன்று லாரிகளில் ஏற்றிக்கொண்டு வந்துவிடுவார்கள். இவ்விதமாக வரி கொக்காமல் தட்டிக் கழித்துவிடுகிறார்கள்.

“ஆகவே அதைத்தான் இன்றைக்கு வியாபாரிகள் சொல்லுகிறார்கள். இந்திய அரசியல் சட்டப்படி இதைச் சர்க்கார் வாபஸ் வாங்க வேண்டுமென்பது அவர்கள் வேண்டுகோள். உயர் நீதி மன்றமும் இதைத்தான் ஊர்ஜிதம் செய்திருக்கிறது.

“மத்திய அரசாங்கம் வேறு சில வரி விதிக்கிறது. அதில் நம் சர்க்காருக்கும் வருஷா வருஷம் கொஞ்சம் பங்கு வேண்டுமென்று ஒரு சாரர் விரும்புகிறார்கள். சமீபத்தில், அதாவது நவம்பர் மாதத்தில் நடந்த நிதி மந்திரிகள் மகாநாட்டிற்குச் சென்ற நம் ராஜ்ய நிதி மந்திரி அவர்களும் அதனையே வற்புறுத்தியதாக அறிகிறோம்.

“பொதுவாக பம்பாய், கல்கத்தா போன்ற நகரங்களிலுள்ளவர்கள் இதனை ஒப்புக்கொள்ள மறுக்கிறார்கள். அவர்கள்தான் அதிகமாகப் பாதிக்கப்படுகிறார்கள். இம்மாதிரி வரி போடுவது நியாயமும் ஆகாது. கிராமங்களில் இருக்கக்கூடிய வியாபாரிகளில் பெரும்பாலோர் இதனால் பாதிக்கப்படுவார்கள். இம்மாதிரியாகச் சட்டம் கொண்டு வந்தாலும் அதை நடைமுறையில் சரியாக அமுல் நடத்த முடியாது. ஆகவே சர்க்கார் இதனைக் கைவிட்டால் கூடத் தேவையென்று நான் கேட்டுக்கொண்டு முடித்துக் கொள்ளுகிறேன்.”

* THE HON. SRI M. A. MANICKAVELU NAICKER:—
“The other day, Sir, when the Bill for amending the provision regarding turnover was under discussion, hon. Members of the colour of the Member who just now spoke, swore by the judgment of the Supreme Court and asked, ‘why not give effect to it?’. What we propose to do now is to give effect to the judgment of the Supreme Court. We are regularising our action as per the judgment of the Supreme Court. We are doing nothing else. We are carrying out the judgment of the Supreme Court in its letter and spirit. It does not involve any administrative difficulty to do so and so we are making changes in the rules as well as in the forms.

“As regards the amendment of the hon. Member that it should be ‘end of the year’ and not ‘15th June’, I would like to submit that ordinarily returns have to be submitted on the 25th day succeeding every quarter. But here we are providing for quarters which are past, that is, quarters ending with June, September and December 1953. We are not dealing with the ordinary provision which requires returns to be submitted on the 25th day following the end of each quarter. Therefore, I cannot accept the amendment proposed by the hon. Member.”

[17th May 1954]

SRI N. K. PALANISAMI :—“நான் திருத்தம் கொடுத்ததற்கு முக்கியமான காரணம், ஒவ்வொன்றுக்கும் கணக்கு வைத்துக்கொண்டு அதை அவர்கள் மாகாண சர்க்காருக்குச் சமர்ப்பிப்பது என்பது முடியாத காரியம். அதை நான் சொல்லுகிறபடி திருத்தினால் ரொம்பவும் செளகரியமாக இருக்குமென்றுதான் அந்தத் திருத்தத்தைக் கொடுத்தேன்.”

“இரண்டாவது திருத்தம் என்னவென்றால், . . .”

MR. SPEAKER :—“நீங்கள் முதலில் இரண்டு திருத்தங்களைப்பற்றியும் பேசவில்லையானால் இப்பொழுது இரண்டாவது திருத்தத்தைப் பற்றிப் பேசுங்கள்.”

SRI N. K. PALANISAMI :—“நான் இரண்டாவது திருத்தத்தைப் பற்றி பேசவில்லை. இரண்டாவது திருத்தத்தில் நான் என்ன சொல்லுகிறேன் என்றால் வெளி மாகாணத்து வியாபாரிகள் ஏதாவது குற்றம் செய்துவிட்டால் அதற்குப் பொறுப்பாளியாக நம் ராஜ்ய வியாபாரிகளை உட்படுத்தக்கூடாது என்பதுதான். ஏனென்றால் வெளி மாகாணத்து வியாபாரிகள் பல பல பெயர்களில் வியாபாரம் செய்ய வசதி ஏற்படுகிறது. தப்பித்துக் கொள்ளவும் செய்கிறார்கள். முக்கியமாக இந்தச் சர்க்காருக்கு இன்னொரு ராஜ்யத்திலிருக்கும் வியாபாரிகளிடமிருந்து வரி வசூல் பண்ண எந்த விதமான அதிகாரமும் கிடையாது. காரணம் சாமான்கள் ரயில் மூலம் போய்வந்துவிடுகிறது. பணமோ பாங்குகள் மூலம் ஒரு ராஜ்யத்திற்கும் இன்னொரு ராஜ்யத்திற்குமிடையே போய் வந்துவிடுகிறது. இது இரண்டும் மத்திய சர்க்காரின் அதிகாரத்தின் கீழ் உள்ளது. அப்படியிருப்பதன் காரணமாக அவர்கள் இந்த மாகாண சர்க்காரின் வரி விதிப்பிலிருந்து தப்பித்துக்கொள்ள முடிகிறது. ஆகவே அதற்குப் பொறுப்பாளியாக இந்த மாகாணத்து வியாபாரிகளை ஆக்கக்கூடாது என்பதே என் திருத்தத்தின் நோக்கமாகும். இதைச் சர்க்கார் ஒப்புக்கொள்ள வேண்டுமென்று கேட்டுக்கொள்ளுகிறேன்.”

SRI S. RAMALINGAM :—“இந்தத் திருத்தம் கெஜெட்டில் பிரசுரமான பிறகு, இதற்கு ஏதாவது ஆட்சேபங்களோ, யோசனைகளோ பொது மக்களிடமிருந்தும், வியாபாரிகளிடமிருந்தும் சர்க்காருக்கு வந்திருக்கிறதா? அப்படியானால் அவைகள் என்னென்னவென்று சர்க்காரைக் கேட்டுக் கொள்ளுகிறேன்.”

THE HON. SRI M. A. MANICKAVELU NAICKER :—
“Sir, I am not in a position to say whether any memoranda were received by the Government. If any memoranda had been received, I am sure, they would have been carefully gone into by the Department and it is only as a result of such careful examination that the amendment has been made. I oppose the amendment and submit that if a non-resident dealer for some reason or other is not liable to pay then the person who is liable to pay under the rules should be made to pay the tax. What is the difficulty here? I do not know why the hon. Member wants to amend this provision.”

MR. SPEAKER :—“Does the hon. Member press his amendments?”

SRI N. K. PALANISAMI :—“Yes, Sir.”

17th May 1954]

MR. SPEAKER :—" The question is—

9-20
a.m.

' In paragraph (4), in the proviso, *for* the words " for the quarter ending 30th June . . . 1954 " *substitute* the words " shall be submitted at the end of every year " . ' "

The amendment was put and lost.

MR. SPEAKER :—" The question is—

' In paragraph (6), *after* the words " specified in the notice " occurring at the end of the paragraph, *add* the words " and if the name of the non-resident dealer proved to be false the resident is not responsible; hence no action will be taken against the resident dealer " . ' "

The amendment was put and lost.

MR. SPEAKER :—" The question is—

' That the following draft amendments to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939 (published with Revenue Department Notification No. 818, dated the 12th September 1939, at pages 1-5 of the Extraordinary issue of the *Fort St. George Gazette*, dated the 15th September 1939, as subsequently amended), which it is proposed to make in exercise of the powers conferred by section 3, sub-sections (4) and (5), of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), be approved.

All the amendments, except amendment (2) relating to insertion of sub-rule (9-A) in rule 5-A, shall be deemed to have come into force on the 1st April 1953.

DRAFT AMENDMENTS.

In the said rules—

(1) in sub-rule (1) of rule 5-A, after the first proviso, the following provisos shall be added, namely :—

" Provided also that in the case of a non-resident dealer such application for the year 1953-54 shall be made not later than the 15th June 1954 :

Provided further that dealers already registered shall, for the year 1953-54, furnish to the concerned registering authority not later than the 15th June 1954, the following information, namely :—

(a) the States from which goods have been purchased, and (b) the States to which goods have been sold;

and thereafter send a report to the registering authority about purchases or sales from States not already specified, within thirty days of such purchases or sales." ;

[Mr. Speaker]

[17th May 1954]

(2) In rule 5-A of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, after sub-rule (9), the following shall be inserted as sub-rule (9-A), namely :—

“(9-A) When a registered dealer changes any place of his business, he shall intimate the fact to the registering authority within thirty days of such change and get his certificate of registration duly amended.”;

(3) after rule 13, the following shall be inserted as rules 13-A and 13-B, namely :—

“13-A. In the case of a dealer residing outside the State (hereinafter referred to as a non-resident dealer) the provisions of these rules shall apply subject to the following modifications and additions, namely :—

(1) Rules 6 to 13 shall not apply to non-resident dealers but the provisions of the following sub-rules shall apply.

(2) For the purpose of these rules, the aggregate turnover of all the sales within this State shall be the turnover of the business of the non-resident dealer.

(3) For the purpose of registration under section 8-A of the Act, for the year 1953-54, the application for registration shall be submitted not later than the 15th June 1954.

(4) Every non-resident dealer shall submit so as to reach the assessing authority on or before the 25th day of the month succeeding the quarter ending 30th June, 30th September, 31st December or 31st March, as the case may be, a return in Form A-3A showing the gross and net turnover for the preceding quarter. Along with the return, he shall send a crossed cheque, demand draft or crossed postal order in favour of the assessing authority for the full amount of the tax or taxes payable under sections 3, 5 or 8-B (2) or under any notification issued under section 6 (1). He shall also submit along with the return the declaration/s from the purchaser/s prescribed under rule 13-B :

Provided that the returns in Form A-3A for the quarter ending 30th June, 30th September and 31st December 1953 with the tax or taxes due shall be submitted on or before the 15th June 1954.

(5) The return so submitted shall, subject to the provisions of sub-rule (6), be provisionally accepted.

(6) If no return is submitted in respect of any quarter before the 25th day of the month succeeding the quarter or if the return is submitted without a crossed cheque, demand draft or crossed postal order for the full amount of tax or taxes payable or if the declaration/s from the purchaser/s prescribed under rule 13-B are not submitted or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of his

17th May 1954] [Mr. Speaker]

return, where one has been submitted, determine the turnover to the best of his judgment and provisionally assess the tax or taxes payable for the quarter and shall serve upon the non-resident dealer a notice in Form B-1 and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(7) After the close of the year in which the provisional assessment as laid down in sub-rule (6) has been made, the assessing authority shall, after such scrutiny of the accounts and after such enquiry as he considers necessary, satisfy himself that the returns filed are correct and complete and finally assess under a single order, on the basis of the returns, the tax or taxes payable for the preceding year under any of the sections 3, 5 or 8-B (2) or under any notifications issued under section 6 (1) :

Provided that if no return or returns have been submitted by the dealer as required by sub-rule (4) or if any return or returns submitted by him appear to the assessing authority to be incorrect or incomplete, the assessing authority shall issue a notice to the dealer calling upon him to produce his accounts and prove the correctness and completeness of his return at a time and place to be specified in the notice and thereafter determine the turnover to the best of his judgment and finally assess under a single order the tax or taxes payable for the preceding year under sections 3, 5 or 8-B (2) or under any notifications issued under section 6 (1).

(8) If the final assessment made under sub-rule (7) is greater than the provisional assessment made under sub-rule (5) or (6), the assessing authority shall serve upon the dealer a notice in Form 'B' and the dealer shall pay the sum demanded at the time and in the manner specified in the notice. If the final assessment is lower than the provisional assessment, he shall serve upon the dealer a notice in Form 'C'."

" 13-B. Every dealer in this State who buys goods from any non-resident dealer for the purpose of consumption shall furnish in quadruplicate a declaration in Form A-10 in respect of each such purchase, retain one copy of such declaration and send within seven days of acceptance of the purchase one copy to the assessing authority having jurisdiction over the place of business of the dealer and the remaining two copies to the non-resident seller."

[Mr. Speaker]

[17th May 1954]

(4) for Form A, the following form shall be substituted, namely :—

“ FORM A.*Return of turnover.*

[See rule 11 (1).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the year ending the 31st March 19 :—

Statement.

(1) Name(s) and postal address(es) of dealer(s).	(2) Place or places of business.	(3) Nature of business (nature of goods bought or sold).	(4) Rate or rates at which the tax or taxes collected.	(5) Amount of gross turnover.	[6 (a)] Turnover and description of each class of goods exempted from tax.	[6 (a-1)] Turnover and description of goods bought from non-resident dealers.
[6 (a-2)] Turnover and description of goods sold to non-resident dealers and actually delivered outside the State.		[6 (b)] Turnover and description of goods in respect of which a rebate of one-half of the tax levied is allowed under section 7.	(7) Discount allowed.	(8) Amount refunded in respect of articles returned by customers.	(9) Turnover of accommodation sales.	(10) Net turnover liable to tax
						(11) Amount actually collected by way of tax or taxes.

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the year ending the 31st March 19 .

Place

Date

Signature of dealer(s).

NOTE.—(1) Give the turnover of the immediately preceding financial year.

(2) In column (2), note the addresses of the headquarters and all the branches of the business to which the return relates.

(3) The turnover of each class of goods for which exemption is claimed should be specified separately in column [6 (a)].

(4) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of the vertical columns should be shown in the last line.

(5) The names and addresses of non-resident dealers to be specified separately in columns [6 (a-1)] and [6 (a-2)].”;

17th May 1954]

[Mr. Speaker]

(5) for Form A-3, the following form shall be substituted, namely :—

" FORM A-3.

Return of turnover.

[See rule 13 (2).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the month of —

Statement.

Name(s) and postal address(es) of dealer(s).	Place or places of business.	Nature of business (nature of goods bought or sold).	Rate or rates at which the tax or taxes collected.	Amount of gross turnover.	Turnover and description of each class of goods exempt from the tax.	Turnover and description of goods bought from non-resident dealers.
(1)	(2)	(3)	(4)	(5)	(6-a)	[(6-a-1)]
Turnover and description of goods sold to non-resident dealers and actually delivered outside the State.	Turnover and description of goods in respect of which a rebate of one half of the tax levied is allowed under section 7.	Discount allowed.	Amount refunded in respect of articles returned by customers.	Turnover of accommodation sales.	Net turnover liable to the tax.	Amount actually collected by way of tax or taxes.
[(6-a-2)]	(6-b)	(7)	(8)	[(9)]	(10)	(11)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month of —.

Place

Date

Signature of dealer(s).

NOTE.—(1) In column (2) note the addresses of the headquarters and of all the branches of business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6-a).

(3) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

(4) The names and addresses of non-resident dealers to be specified separately in column [6 (a-1)] and [6 (a-2)]."

[Mr. Speaker]

[17th May 1954]

(6) after Form A-3, the following shall be inserted as Form A-3A, namely :—

“ FORM A-3A.

Return of turnover.

[See rule 13-A (4).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the quarter ending —.

Statement.

- | | |
|-----------|--|
| Column 1. | Name(s) and postal address(es) of dealer(s). |
| „ 2. | Place or places of business. |
| Column 3. | Nature of business (nature of goods bought or sold). |
| „ 4. | Rate or rates at which he collected the tax or taxes. |
| „ 5. | Amount of gross turnover. |
| „ 6-a. | Turnover and description of each class of goods exempt from tax. |
| „ 6-b. | Turnover and description of each class of goods sold through agents. |
| „ 7. | Discount allowed. |
| „ 8. | Amount refunded in respect of articles returned by customers. |
| „ 9. | Turnover of accommodation sales. |
| „ 10. | Net turnover liable to tax. |
| „ 11. | Amount actually collected by way of tax or taxes. |
| „ 12. | S. No. (s) and date(s) of declarations obtained from the purchaser(s). |
| „ 13. | Remarks. |

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending.....

Place

Date

Signature of dealer(s).

NOTE.—(1) In column (2), note the addresses of the headquarters and of all the branches of the business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6-a).

(3) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

(4) A crossed cheque, demand draft or a crossed postal order for the amount drawn in favour of the assessing authority should accompany this form.

(5) Copies of declarations obtained from the purchasers should accompany this form.”;

17th May 1954]

[Mr. Speaker]

(7) in Form A-6, items 3 and 4 shall be renumbered as items 4 and 5 respectively and after item 2, the following shall be inserted as item 3, namely:—

“ 3. (a) I/We purchase goods from dealers in the States mentioned below:—

.....

(b) I/We sell goods to dealers in the States mentioned below:—

.....”;

(8) in Form A-7, items 3 and 4 shall be renumbered as items 4 and 5 respectively and after item 2, the following shall be inserted as item 3, namely:—

“ 3. (a) I/We purchase goods from dealers in the States mentioned below:—

.....

(b) I/We shall sell goods to dealers in the States mentioned below:—

.....”;

(9) after Form A-9, the following shall be inserted as Form A-10:—

“ FORM A (10).

(See rule 13-B.)

GOVERNMENT OF MADRAS.

(To be used at the time of making purchases from sellers outside the State.)

Issued to holder of Registration Certificate No. _____, Book No. _____,
Serial No. _____, to _____,

Certified that the goods _____ ordered for in our purchase
order No. _____, dated _____, purchased from you as per
bill/cash memo. stated below * supplied under your chalan No. _____,
dated _____ are for _____

* resale

use in manufacture of goods for sale

use in the execution of contracts

packing of goods for resale

and are covered by my/our registration certificate No. _____, dated _____,
issued to me/us under section 8-A (1) of the Madras General
Sales Tax Act.

* Particulars of Bill/Cash memo.

Date

No.

Amount.
RS. A. P.

(Name of the purchasing
dealer in full)

(Signature and status of the person signing
the declaration)

Date:

* Strike out whichever is not applicable.

N.B.—This declaration is to be signed by the proprietor of the business, if an individual; by a partner in the case of partnership firm; by a director or a Secretary in the case of limited company; or by an employee duly authorized in writing by one of the foregoing.”

[Mr. Speaker]

[17th May 1954]

(10) in Forms B and C, in the heading, for the brackets, words, and figures “ [See rules 12, 13 (7) and 15 (6)] the brackets, words and figures “ [See rules 12, 13 (7), 13-A (8) and 15 (6)] ” shall be substituted;

(11) (i) in Form B-1 in the heading for the brackets, words and figures “ [See rules 13 (4) and 15 (4)] ”, the brackets, words and figures “ [See rules 13 (4), 13-A (6) and 15 (4)] ” shall be substituted;

(ii) in Forms B, B-1 and B-2, after the words “ by remittance into the Government treasury at . . . or ” the following shall be substituted, namely :—

‘ by demand draft or crossed postal order . . . or ’.”

The motion was put and carried.

(1) MOTION UNDER RULE 22 (3) OF THE ASSEMBLY RULES *re* CHANGE IN THE ORDER OF BUSINESS OF THE HOUSE—*cont.*

* THE HON. SRI C. SUBRAMANIAM :—“ Sir, I move—

‘ That under Rule 22 (3) of the Assembly Rules, the order of business be changed and that the Madras Payment of Salaries and Removal of Disqualifications (Amendment) Bill, 1954, be taken up first ’.”

MR. SPEAKER :—“ The question is—

‘ That under Rule 22 (3) of the Assembly Rules, the order of business be changed and that the Madras Payment of Salaries and Removal of Disqualifications (Amendment) Bill, 1954, be taken up first. ’”

The motion was put and carried.

VI.—GOVERNMENT BILLS.

(1) THE MADRAS PAYMENT OF SALARIES AND REMOVAL OF DISQUALIFICATIONS (AMENDMENT) BILL, 1954.

* THE HON. SRI C. SUBRAMANIAM :—“ Sir, I beg to introduce the Madras Payment of Salaries and Removal of Disqualifications (Amendment) Bill *, 1954 and move—

‘ That the Bill be taken into consideration at once. ’

This is a simple Bill seeking to amend section 11 of the Madras Payment of Salaries and Removal of Disqualifications Act, 1951, so as to remove the disqualification for being chosen as Members of the State Legislature in respect of persons enrolled in the Territorial Army or the National Cadet Corps. The Government of India have raised this point that it is rather doubtful whether this would stand in the way of legislators participating in the activities of the Territorial Army or the National Cadet Corps.